

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Seventh Set of Information Requests

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**Request No. DTE 7-31 (Electric):**

Refer to the Company's response to information Request DTE 2-19. Please explain the statement that the Company found it necessary to "journalize some adjustments pertaining to prior period costs" relative to default accounts.

**Response:**

In April 2001, Fitchburg Gas & Electric received a corrected bill from ISO-NE representing costs pertaining to the preceding year (2000). Fitchburg Gas & Electric inadvertently journalized the adjustment to the Transition Charge rather than Default Service where it belonged. Realizing the error in the following month, the Company reclassified the adjustment to Default Service .

**Person Responsible:** Mark H. Collin